

Meriter Health Services, Inc.
Attn: James Woodward, CEO
202 South Park Street
Madison, WI 53715

February 25, 2009

Invoice No. 471653
Matter No. 062899-0003

Re: Meriter Pension Plan

Billing Attorney:
Michael E. Skindrud

For Legal Services Rendered Through January 31, 2009

Date	Description	Hours	
01-02-2009	Work on Internal Revenue Service (IRS) submission forms for retirement plan.	0.40	NS
01-02-2009	Review pension plan and related documents in preparation for meeting.	1.50	NS
01-05-2009	Work on Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) filing for the retirement plan.	1.80	NS
01-05-2009	Review pension plan and application for determination letter from IRS; review applicable changes in the pension law.	3.20	NS
01-06-2009	Work on IRS submission materials for the retirement plan.	0.90	NS
01-06-2009	Prepare for and meet with Ms. Nick, Ms. Hoff, Mr. Arnett and Ms. Oryall regarding pension plan; review pension plan; office conference regarding Section 415 revisions; review change in benefit options.	3.00	NS
01-07-2009	Work on Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) restatement forms for retirement plan.	1.80	NS
01-08-2009	Proof Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) submission forms; prepare e-mails to actuary and Ms. Oryall regarding items needed for IRS filing of retirement plan.	1.90	NS

Date	Description	Hours	
01-08-2009	Work on pension plan.	0.20	NS
01-09-2009	Preparation of IRS determination letter filing forms and transmittal letter; follow up on status of information request for retirement plan.	1.30	NS
01-09-2009	Work on pension plan.	2.40	NS
01-12-2009	Telephone conference with Mr. Arnett regarding pension plan; review plan; further telephone conference with Mr. Arnett; work on pension plan.	0.70	NS
01-13-2009	Correspondence from and to Ms. Oryall regarding pension plan.	0.30	NS
01-14-2009	Work on pension plan; telephone conference with Ms. Oryall regarding pension plan provisions.	2.30	NS
01-19-2009	Work on amended and restated pension plan; correspondence to Ms. Oryall.	1.20	NS
01-20-2009	Correspondence with Ms. Oryall regarding pension plan.	0.20	NS
01-21-2009	Review response from actuary and update forms.	1.00	NS
01-21-2009	Work on documentation for Internal Revenue Service filing; correspondence with Ms. Oryall.	0.70	NS
01-22-2009	Work on plan restatement for pension plan.	2.70	NS
01-22-2009	Work on materials for application for determination letter.	0.40	NS
01-23-2009	Correspondence regarding materials needed for application to Internal Revenue Service; work on plan amendment; telephone conference with Ms. Oryall regarding distributions to former employees; research tax law; telephone conference and correspondence with Ms. Oryall.	1.40	NS
01-26-2009	Review information from actuary, print various documents and Demo 6, copy plan documents, and organize all; various telephone conversations with Mr. Hoffner regarding IRS submission of pension plan.	2.50	NS
01-26-2009	Correspondence with Ms. Oryall regarding Internal Revenue Service application for pension plan; work on same.	1.60	NS

Date	Description	Hours	
01-27-2009	Review schedules and Demo 6 provided by the actuary for inclusion with the filing of the pension plan with the IRS.	1.40	NS
01-27-2009	Prepare submission for IRS determination letter.	0.10	NS
01-27-2009	Work on application to Internal Revenue Service.	0.30	NS
01-28-2009	Set-up and organize new file; get IRS filing of the pension plan ready to send to IRS; get letter to Mr. Hoffner for signature.	1.90	NS
01-28-2009	Work on application materials; office conference regarding application.	0.40	NS
01-29-2009	Final proof of IRS submission of pension plan.	1.00	NS
01-29-2009	Correspondence from Mr. Dorow regarding pension plan matters; conference call with Mr. Dorow, Ms. Oryall and Mr. Donahue regarding pension plan matters.	1.20	NS
01-29-2009	Review issues regarding application for an IRS determination letter for the pension plan.	0.30	NS
01-30-2009	Work on Internal Revenue filing.	0.20	NS
Total Fees		\$	10,657.00

Disbursements:

Code	Description	Bill Value
01	Photocopies	82.05
Total Disbursements		\$ 82.05
Total For This Invoice		<u>\$ 10,739.05</u>

Our regular practice is to adjust our hourly billing rates effective January 1 of each year, and we have done so for 2009. Information regarding the hourly rates applicable to our attorneys and other personnel working on your matters is available on request from our billing department.